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Town of

Lincoln

New Hampshire



For The Fiscal Year Ending
December 31, 1987

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ANNUAL REPORT - 1987



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ANNUAL REPORT
OF THE
OFFICERS
FOR THE
TOWN OF
LINCOLN, NH.
YEAR ENDING
December 31, 1987

RMC Graphics

Conway, N.H.

1987

Minutes of March 10, 1987 Town Meeting	4
Minutes of March 11, 1987 Town Meeting	7
Town Officers	12
Town Warrant	center insert
Budget	center insert
Summary of Inventory	14
Soldier's Exemption	15
Statement of Debt Service Requirements	18
Town Clerk's Accounts	20
1987 Tax Assessments	21
Tax Collector's Report	22
Summary of Tax Sales Accounts	23
Zoning of Adjustment	24
Report of Planning Board	25
Library Report	26
Recreation Department Report	27
Animal Control Officer's Report	28
Police Department Report	29
Lincoln Communication Center	30
Report of Town Building Study Committee	32
Report of the Board of Selectmen	33
Town Telephone Numbers	36
Audit of Lincoln	37
Vital Statistics	63

MINUTES OF TOWN MEETING
Lincoln, New Hampshire
March 10, 1987

The meeting was called to order at 10:00 A.M. by Frederick Branscombe, Moderator, who read Article 1, 2, 3, and 4. Kalene Roberts moved that the meeting be recessed until 6:00 P.M. to take up balloting with the business meeting to begin at 7:30 P.M. Seconded by Jay Bartlett. Vote in the affirmative.

ARTICLE #1: Results of votes for officers as follows:

Selectman for Three Years	
Duncan Riley	111 votes
Roger Steward	180 votes
Town Clerk for One Year	
Sandy Dovholuk	282 votes
Tax Collector for One Year	
Sandy Dovholuk	281 votes
Treasurer for One Year	
Earl Rannacher	278 votes
Budget Committee for Three Years (vote for Four)	
Richard Testa	178 votes
David Thompson	205 votes
Edward Clark	25 votes
Herman Schlaefer	18 votes
Fred Oleson	11 votes
Trustee of Trust Funds for Three Years	
Barbara Rennie	14 votes
Library Trustee for Three Years	
Donna Thompson	15 votes

ARTICLE #2: Are you in favor of the adoption of the amendment of the existing Town Land Use Plan Ordinance as proposed by the Planning Board? Yes—185; No—78.

ARTICLE #3: Do you favor adoption of the Town Manager plan as provided in Chapter 37 of the Revised Statutes Annotated? Yes—103; No—174.

ARTICLE #4: Shall we adopt the provisions of RSA 287-E relative to conduct of games of bingo and the sale of lucky 7 tickets? Yes—208; No—52.

ARTICLE #5: To see if the Town will vote to raise and appropriate the sum of \$2,300,000 for construction of a sewage treatment facility together with all necessary and incidental costs and expenses, including, without limitation, planning expenses (the "Project"), and to authorize the raising of said sum as further provided in this Article.

a. The sum of up to \$1,300,000 shall be raised by issuance of notes and

bonds pursuant to RSA 33, the Selectmen being authorized to invest said sum, to use the interest earned thereon for the Project, to determine the rate of interest thereon and the maturity and other terms thereof, to issue and negotiate the same and to take any other action or pass any other votes relative thereto.

b. The sum of \$1,000,000 shall be raised through expenditures from the Sewer Improvement Capital Reserve Fund established by Article. 9.

c. The Selectmen are authorized to apply for, accept and expend any grant moneys from any source which may be made available for the purposes of this Article, the amount of Town appropriated funds to be raised through issuance of notes or bonds to be reduced by the amount of any grant moneys so received by the Town that are used for the purpose of this Article.

d. The appropriation of funds for the Project under this Article is contingent upon the Town Meeting authorizing the bond issue referenced above and passing Article 9 below establishing the Sewer Improvement Capital Reserve Fund and appropriate money thereto. So moved by Earl Rannacher, seconded by David Thompson. After a lengthy discussion the polls opened at 9:05 p.m. and closed at 10:15 p.m. for secret written ballot. Vote in the affirmative. Yes—94; No—43.

ARTICLE #6: To see if the Town will vote to raise and appropriate the sum of One Hundred Ninety Thousand dollars (\$190,000), for the purpose of paying for the enlargement and/or replacement of the existing water main on or about Pollard Road in the Town; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**; as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid; if any, which may be available for said project and to comply with all laws applicable to said project, to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. So moved by Duncan Riley, seconded by Richard Baker. Polls were declared open at 9:35 p.m. and closed at 10:50 p.m. Vote in the affirmative. Yes—107; No—8.

ARTICLE -7: To see if the Town will vote to raise and appropriate the sum of Two Hundred Seventy Five Thousand Dollars (\$275,000) for the purpose of paying for the acquisition and construction of an incinerator, such sum to be used for the acquisition and construction of an incinerator to be completely owned entirely by the Town or for the town's share of an incinerator to be jointly owned by the Town and the Town of Woodstock, this authorization having the effect of revoking the authority given to the Town at the 1986 Annual Meeting to appropriate \$162,500 for the Town's share of an incinerator to be jointly owned with the Town of Woodstock; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**, as amended; to authorize the Selectmen to invest said

monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto. So moved by David Thompson, seconded by Les Sargent. Polls were declared open at 10:06 p.m. and closed at 11:10 p.m. Vote in the affirmative. Yes—97; No—6.

ARTICLE #8: To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same. So moved by Jay Bartlett, seconded by Kalene Roberts. Jay Bartlett made a motion that we defer action on Article 8 until after all other appropriation articles are taken up. Seconded by Roland Bourassa. Vote on amendment in the affirmative, vote on Article as amended in the affirmative.

ARTICLE #9: To see if the Town will vote to establish a Capital Reserve Fund to be known as the Sewer Improvement Capital Reserve Fund to defray capital improvements, expansion and repairs to the Lincoln Sewer System and to designate the Board of Selectmen as agents of this fund and to further raise and appropriate the sum of \$1,000,000 to be placed in this fund. The appropriation of funds by this article shall be offset by all funds received as “tap fees” under the Lincoln Sewer System Regulations and the amount of this appropriation shall be adjusted to reflect increases or decreases based on actual fees received. So moved by Jeff Mayhew, seconded by Tom Tremblay. Vote in the affirmative.

ARTICLE #10: To see if the Town will vote to raise and appropriate the sum of \$100,000 for the purpose of paying for the construction of a new public works building to be constructed on land owned by the Town. So moved by David Thompson, seconded by Richard Baker. Vote in the affirmative.

ARTICLE #11: To see if the Town will vote to raise and appropriate a sum not to exceed \$100,000 from the Water Tap Fee Account for the purpose of designing a Water Treatment Plant. So moved by Rick Baker, seconded by Bruce Englert. Vote in the affirmative.

ARTICLE #12: To see if the Town will vote to establish a Capital Reserve Fund to defray capital improvements, expansion and repairs to the Lincoln Water System and to designate the Selectmen as agents of this fund and to further raise and appropriate \$100,000 to be placed in this fund. The appropriation of funds by this article shall be offset by all funds received as “tap fees” under the Water Tap Fee Ordinance. So moved by Jay Bartlett, seconded by Jeff Mayhew. Vote in the affirmative.

ARTICLE #13: To see if the Town will vote to raise and appropriate the sum of \$27,900 for the purpose of a Loader/Backhoe. So moved by Duncan Riley, seconded by Rick Baker. Vote in the affirmative.

ARTICLE #14: To see if the Town will vote to raise and appropriate the sum of \$7,000 for the purpose of a Snow Cat. So moved by Duncan Riley, seconded by Rick Baker. Les Sargent made a motion to amend Article #14 to read, the purpose of a Snow Cat and all attachments for the amount proposed. Seconded by Duncan Riley. Vote on Article as amended in the affirmative, vote on amendment in the affirmative.

ARTICLE #15: To see if the Town will vote to raise and appropriate the sum of \$25,000 to substantially complete the Revaluation. So moved by Rick Baker, seconded by Duncan Riley. Vote in the affirmative.

ARTICLE #16: To see if the Town will vote to raise and appropriate the sum of \$45,000 for the Paving of Town streets and sidewalks. So moved by Duncan Riley, seconded by Dave Thompson. Vote in the affirmative.

ARTICLE #17: To see if the Town will vote to raise and appropriate the sum of \$15,450 for the purpose of a Police Cruiser. So moved by Earl Rannacher, seconded by Duncan Riley. Vote in the affirmative.

ARTICLE #18: To see if the Town will vote to raise and appropriate the sum of \$25,000 for architectural and engineering fees for the Town Building. So moved by Dave Thompson, seconded by Duncan Riley. Vote in the affirmative.

At 11:18 p.m. Jay Bartlett moved that we recess the meeting until March 11, 1986 at 7:30 p.m. at the Lin-Wood High School. Seconded by Duncan Riley. Vote in the affirmative.

MINUTES OF TOWN MEETING Lincoln, New Hampshire March 11, 1987

The meeting was called to order at 7:30 p.m. by Moderator, Fred Branscombe.

ARTICLE #19: To see if the Town will vote to raise and appropriate the sum of \$152,610 for General Government. So moved by Rick Baker, seconded by Roger Steward. Vote in the affirmative.

ARTICLE #20: To see if The Town will vote to adopt the Wage Schedule for Town Employees as proposed by the Selectmen. So moved by Kalene Roberts, seconded by Jeff Mayhew. Vote in the affirmative.

ARTICLE #21: To see if the Town will vote to have the positions of Town Clerk & Tax Collector filled by appointment by the Selectmen as follows:

1. The appointments shall be for such term as the Selectmen determine not to exceed three years, to hold office at their pleasure.
2. Authority for appointments under this article shall take effect immediately

and the election of officials to fill these positions at the 1987 Town Election shall be of no effect.

3. The provisions of this article calling for appointment of the Town Clerk shall not take effect unless authorized by State Law. Jay Bartlett moved that we pass over this article, seconded by Kalene Roberts. Vote in the affirmative.

ARTICLE #22: To see if the Town will vote to raise and appropriate \$275, 999 for Public Safety. So moved by Earl Rannacher, seconded by Dave Thompson. Rick Baker made an amendment to include the sum of \$6,300 to be added for Fire Department for Traffic Lights and training. Seconded by Dennis Rosolen. Vote on amendment in the affirmative. Wallace Peltier made an amendment to include the sum of \$1,092 for cruiser expenses and training. Seconded by Roland Bourassa. Vote on amendment in the affirmative. Vote on Article as amended in the affirmative.

ARTICLE #23: To see if the Town will vote to raise and appropriate the sum of \$142,970 for Highways, Streets and Bridges. So moved by Rick Baker, seconded by Dave Thompson. Jane Duguay made a motion to amend this Article to include \$22,000 for a 1 ton Dump Truck and Sander, seconded by Wallace Peltier. Standing count taken, Yes—23; No—19. Vote on amendment affirmative. Vote on Article as amended in the affirmative.

ARTICLE #24: To see if the Town will vote to raise and appropriate the sum of \$13,863 for the Highway Block Grant. So moved by Rick Baker, seconded by Dave Thompson. Vote in the affirmative.

ARTICLE #25: To see if the Town will vote to raise and appropriate the sum of \$114,122 for Sanitation (Solid Waste). So moved by Dave Thompson, seconded by Sandy Dovholuk. Vote in the affirmative.

ARTICLE #26: To see if the Town will vote to raise and appropriate the sum of \$17, 125 for Health including Animal Control. So moved by Roland Bourassa, seconded by Bruce Englert. Vote in the affirmative.

ARTICLE #27: To see if the Town will vote to raise and appropriate the sum of \$5,000 for Welfare. So moved by Earl Rannacher, seconded by Dave Thompson. Vote in the affirmative.

ARTICLE #28: To see if the Town will vote to raise and appropriate the sum of \$45, 716 for Culture and Recreation. So moved by Richard Testa, seconded by Tom Tremblay. Vote in the affirmative.

ARTICLE #29: To see if the Town will vote to raise and appropriate the sum of \$368,816 for the payment of all Debt Retirement Schedules due during the ensuing year including Long and Short Term Interest and Fiscal Charges on Debt. So moved by Dave Thompson, seconded by Earl Rannacher. Jay Bartlett made a motion to amend this Article to include \$3,400 for the Bond Anticipation Note. Seconded by Rick Baker. Vote on amendment in the affirmative, vote on Article as amended in the affirmative.

ARTICLE #30: To see if the Town will vote to raise and appropriate the sum of \$121, 329 for the Water and Sewer Departments. So moved by Rick Baker, seconded by Dave Thompson. Vote in the affirmative.

ARTICLE #31: To see if the Town will vote to raise and appropriate the sum of \$174,080 for FICA, Retirement, Unemployment Contributions, Medicare and all forms of Insurance. So moved by Jeff Mayhew, seconded by Kalene Roberts. Vote in the affirmative.

ARTICLE #32: To see if the Town will vote to appropriate from the Revenue Sharing Fund and transfer to the general administration account \$41,000 to be applied to the maintenance and administration of the Public Department. So moved by Earl Rannacher, seconded by Jeff Mayhew. Vote in the affirmative.

Jay Bartlett made a motion that the budget of the Town be as submitted and amended by action taken on preceding articles and that the sums be raised and appropriated there with. Seconded by Kalene Roberts. Vote in the affirmative.

ARTICLE #33: To see if the Town will vote to adopt the Private Alarm System Ordinance as proposed by the Selectmen. So moved by Jeff Mayhew, seconded by Ed O'Brien. Vote in the affirmative.

ARTICLE #34: To see if the Town will vote to establish a Capital Reserve Fund to be known as the Alarm System Capital Reserve Fund to defray the cost of capital equipment in the future purchase of a unified alarm system and to raise and appropriate a sum equal to 50% of all registration and false alarm fees annually to this fund, the Selectmen to be made agents of this fund. So moved by Dave Thompson, seconded by Bruce Englert. Vote in the affirmative.

ARTICLE #35: To see if the Town will vote to adopt the Revised Sewer Tap Fee Ordinance as proposed by the Selectmen. So moved by Earl Rannacher, seconded by Sandy Dovholuk. Vote in the affirmative.

ARTICLE #36: To see if the Town will vote to adopt the Revised Water Tap Fee Ordinance as proposed by the Selectmen. So moved by Kalene Roberts, seconded by Jeff Mayhew. Vote in the affirmative.

ARTICLE #37: To see if the Town will vote to grant a permanent easement to the New England Telephone Company for the installation of new equipment and appurtenances on Town owned property located on the westerly side of Mansion Hill Drive and grant the Selectmen the authority to negotiate all other things pertinent and necessary thereto. Jay Bartlett moved we pass over this Article. Seconded by Kalene Roberts. Vote in the affirmative.

ARTICLE #38: To see if the Town will vote to instruct the Town representatives to the General Court to take all necessary measures to insure that no low level radioactive waste from the Seabrook nuclear plant shall be stored or disposed of within the Town of Lincoln unless and until the proposed side of the proposed storage or disposal has been approved by the voters of the Town at the Annual Town Meeting by written ballot. (Inserted by written petition) So moved by

Gail Tremblay, seconded by O.J. Robinson. Discussion followed. Roger Stewart made a motion to table this Article, seconded by Jeff Mayhew. Vote in the affirmative.

ARTICLE #39: To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town (by Tax Collector's Deed) by public auction or advertised sealed bid or in such other manner as determined by the Selectmen as justice may require. So moved by Roger Stewart, seconded by Dave Thompson. Vote in the affirmative.

ARTICLE #40: To see if the Town will authorize the Selectmen to apply for, receive and expend Federal or State Grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes which the Town may legally appropriate money; provided (1) that such grants and other monies do not require the expenditure of other Town funds; (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and moneys; and (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitation and expenditure of Town moneys, all as provided for by RSA 31:95-b. So moved by Kalene Roberts, seconded by Jeff Mayhew. Vote in the affirmative.

ARTICLE #41: To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes. So moved by Ed O'Brien, seconded by Rick Baker. Vote in the affirmative.

ARTICLE #42: To see if the Town will vote to appropriate and authorize the Selectmen to expend as offsets to other appropriations voted in this warrant any moneys received by the Town, and any earnings thereon, from the State or Federal Government. So moved by Jeff Mayhew, seconded by Tom Tremblay. Vote in the affirmative.

ARTICLE #43: To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto. So moved by Earl Rannacher, seconded by Rick Baker. Vote in the affirmative.

ARTICLE #44: To see what action the Town will vote to take in regard to the existing intergovernmental agreement with Woodstock in the event that the Town of Woodstock does not fund it's share of the new proposed Incinerator Unit. Jeff Mayhew made a motion to pass over this Article, seconded by Jay Bartlett. Vote in the affirmative.

ARTICLE #45: Resolution. Jay Bartlett read the following:

WHEREAS, Edmond Gionet has recently completed six years of service as a Selectmen and Health & Welfare Officer from 1981 through 1987 in addition to prior service from 1970 through 1973 to the Town of Lincoln, and WHEREAS, he has lived his entire life in the Town of Lincoln and devoted his time to his

family and community affairs, and WHEREAS during this span of service he has overseen the distribution of aid to the needy, voiced support for projects which would benefit long standing residents of the community and encouraged orderly growth, NOW THEREFORE BE IT RESOLVED THAT WE, the voters of Lincoln in Town Meeting assembled this 11th day of March, 1987 take note of the service of Edmond Gionet and voice our appreciation for his efforts in behalf of this community.

ARTICLE #46: Any other business that may legally come before the meeting.

Roger Landry moved that the meeting be adjourned at 9:15 p.m. Seconded by Ed O'Brien. Vote in the affirmative.

Respectfully submitted,
SANDY DOVHOLUK
Town Clerk

TOWN OFFICERS

District Court Justice

STEPHEN U. SAMAHA

District Court Clerk

MARY FOWLER

Moderator

FREDERICK BRANSCOMBE

Selectmen

JAY P. BARTLETT JEFFREY A. MAYHEW
ROGER STEWART

Treasurer

EARL RANNACHER

Administrative Assistant

KALENE H. ROBERTS

Town Clerk

SANDY DOVHOLUK

Tax Collector

SANDY DOVHOLUK

Police Chief

WALLACE J. PELTIER

Fire Chief

JOSEPH MCINNIS

Librarian

CAROL GOVONI

Supervisors of Checklist

ROBERT HENDERSON	Term Expires 1988
WALLACE RENNIE	Term Expires 1990
JANE DUGUAY	Term Expires 1992

Budget Committee

Term Expires
1988

RICHARD BAKER
ARTHUR DUGUAY
EARL RANNACHER
LESLIE SARGENT

Term Expires
1989

MARTHA PATTERSON
FRED BRANSCOMBE
ROGER LANDRY

Term Expires
1990

RICHARD TESTA (resigned)
DAVID THOMPSON
EDWARD CLARK
HERMAN SCHLAEFER

Library Trustees

BARBARA RENNIE
BARBARA HOOKER
DONNA THOMPSON

Term Expires 1988
Term Expires 1989
Term Expires 1990

Trustees of Trust Funds

JOYCE WELDON
HELEN LIBBY
BARBARA RENNIE

Term Expires 1988
Term Expires 1989
Term Expires 1990

SUMMARY OF INVENTORY

Value of Land Only:

Current Use	\$ 24,965
Residential	131,330,600
Commercial/Residential	25,535,300

Value of Buildings Only:

Residential	167,966,650
Manufactured Housing	120,550
Commercial/Industrial	23,844,350

Public Utilities (Electric)	1,659,000
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Valuation Before Exemptions	\$350,477,415
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LESS: Value of Elderly Exemptions	-153,800
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TOTAL VALUATION \$350,323,615

1987 VETERANS' AND VETERANS' WIDOWS EXEMPTIONS -----

Aldridge, Victor	\$ 50.00
Alexander, Bruce	50.00
Avery, Sherwood B.	50.00
Barber, Harry	50.00
Bartlett, Dana	50.00
Bartlett, Scott	50.00
Beaudin, Paul J. Sr.	50.00
Beckwith, Jennie C.	50.00
Biederman, Richard J.	50.00
Bossie, Gilman	50.00
Bourassa, Roland	50.00
Boyle, J. Randolph	50.00
Branscombe, Fred	50.00
Brodie, Albert D.	50.00
Burbank, Charles	50.00
Burt, Earl	50.00
Caron, Wilfred J.	50.00
Carr, Norman	50.00
Carter, Roy	50.00
Ciarleglio, Esther	50.00
Cloutier, Joseph	50.00
Conn, James M.	50.00
Conn, Evelyn	50.00
Conn, William	50.00
Conway, John	50.00
Cook, Robert I.	50.00
Corum, Robert	50.00
Dovholuk, Balch	50.00
Dovholuk, Thomas	50.00
Durrell, Clayton	50.00
Edson, Raymond	50.00
Evans, William H.	50.00
Fox, Bernadette	50.00
Gagne, Robert	50.00
Gilman, Robert A.	50.00
Goodbout, Lottie	50.00
Goodbout, Richard	50.00
Goodin, Lionel	50.00
Greenwood, Goldie	50.00
Harrington, Arthur	50.00
Harrington, Roger	50.00

Haynes, Nathan	50.00
Henderson, Robert	50.00
Hogan, William	50.00
Houde, Normand	50.00
Hughes, Joan	50.00
Jeffries, Eleanor	50.00
Johnson, Grace	50.00
Kosch, Francis	50.00
LaBrie, Joseph R. Jr.	50.00
Lagasse, Rene	50.00
Landry, Donald	50.00
Landry, Laurent	50.00
Landry, Raymond	50.00
LaRue, Mary	50.00
Ledger, Wilfred	50.00
Lehouillier, Daniel	50.00
Leonard, John	50.00
Libby, Roger	50.00
MacDougall, Kenneth	50.00
Marlatt, Ray	50.00
Martell, Edwin	50.00
McInnis, Joseph	50.00
McLaughlin, Jimmie D.	50.00
McTeague, Kevin	50.00
Mitten Esther	50.00
Mortimer, William	50.00
Mortz, Bernard	50.00
Mulleavey, Joseph	50.00
Murphy, Floyd M.	50.00
Nemeth, Siegfried	50.00
Noseworthy, Robert	50.00
O'Brien, Elizabeth	50.00
O'Brien, Juliet	700.00
O'Rourke, Raymond J.	50.00
Peltier, Michael D.	50.00
Peltier, Wallace	50.00
Perry, Robert	50.00
Plummer, David	50.00
Preston, Charles	50.00
Rannacher, Earl	50.00
Rannacher, Harold	50.00
Reardon, Patrick	50.00
Regan, Robert P.	50.00
Rennie, Wallace	50.00
Robie, Charles	50.00
Robinson, Lois A.	50.00

Rogers, Bernard	50.00
Rompney, Ronald P.	50.00
Sargent, Leslie B.	50.00
Savoy, Francis	50.00
Schlaefter, Herman	50.00
Smith, John	50.00
Spanos, Pauline	50.00
Steadman, William	50.00
Stewart, Roger	50.00
Strickland, George	50.00
Strickland, Henry	50.00
Tardif, Roland	50.00
Testa, Richard	50.00
Theriault, Robert	50.00
Thibeault, Louise	50.00
Thompson, David	50.00
Thompson, Roger	50.00
Torrey, Hattie	50.00
Traub, Alberta	50.00
Vaughn, John	50.00
Walsh, James	50.00
Watson, Louise	50.00
Weldon, Joyce	50.00
Whitman, Dale	50.00
Wiggett, Edward	50.00
Willey, William	50.00
Woodward, Laurence	50.00

Town of Lincoln
Annual Debt Service Schedule

	Period Ending	Principal	Annual Rate	Interest	Total
1	07/15/88	40,000.00	5.400	44,389.22	84,389.22
2	07/15/89	40,000.00	5.600	38,920.00	78,920.00
3	07/15/90	40,000.00	5.900	36,680.00	76,680.00
4	07/15/91	40,000.00	6.100	34,320.00	74,320.00
5	07/15/92	40,000.00	6.300	31,880.00	71,880.00
6	07/15/92	40,000.00	6.600	29,360.00	69,360.00
7	07/15/94	40,000.00	6.800	26,720.00	66,720.00
8	07/15/95	40,000.00	6.950	24,000.00	64,000.00
9	07/15/96	40,000.00	7.050	21,220.00	61,220.00
10	07/15/97	40,000.00	7.250	18,400.00	58,400.00
11	07/15/98	40,000.00	7.400	15,500.00	55,500.00
12	07/15/99	40,000.00	7.550	12,540.00	52,540.00
13	07/15/00	40,000.00	7.750	9,520.00	49,520.00
14	07/15/01	40,000.00	7.950	6,420.00	46,420.00
15	07/15/02	40,000.00	8.100	3,240.00	43,240.00
Total		600,000.00		353,109.22	953,109.22

Interest start date: 06/16/87
First interest Payment: 01/15/88
Bid per \$1000: 1000.00000000
NIC: 7.28311%
Avg coupon: 7.28311%
Avg life: 8.08055555
Bond yrs: 4,848.33

New Hampshire Municipal Bond Bank
1987 Series B Bonds
Non-Guaranteed Issue

Period	Date	Muni Bond Principal	Coupon	Interest	Total Debt Service	Service
1	15-Jul-88		5.90%	11,341.46	11,341.46	11,341.46
2	15-Jan-89	20,000.00	5.90%	9,721.25	29,721.25	
3	15-Jul-89		6.15%	9,131.25	9,131.25	38,852.50
4	15-Jan-90	20,000.00	6.15%	9,131.25	29,131.25	
5	15-Jul-90		6.40%	8,516.25	8,516.25	37,647.50
6	15-Jan-91	20,000.00	6.40%	8,516.25	28,516.25	
7	15-Jul-91		6.60%	7,876.25	7,876.25	36,392.50
8	15-Jan-92	20,000.00	6.60%	7,876.25	27,876.25	
9	15-Jul-92		6.80%	7,216.25	7,216.25	35,092.50
10	15-Jan-93	20,000.00	6.80%	7,216.25	27,216.25	
11	15-Jul-93		7.00%	6,536.25	6,536.25	33,752.50
12	15-Jan-94	20,000.00	7.00%	6,536.25	26,536.25	
13	15-Jul-94		7.10%	5,836.25	5,836.25	32,372.50
14	15-Jan-95	20,000.00	7.10%	5,836.25	28,836.25	
15	15-Jul-95		7.20%	5,126.25	5,126.25	30,962.50
16	15-Jan-96	20,000.00	7.20%	5,126.25	25,126.25	
17	15-Jul-96		7.30%	4,406.25	4,406.25	29,532.50
18	15-Jan-97	20,000.00	7.30%	4,406.25	24,406.25	
19	15-Jul-97		7.40%	3,676.25	3,676.25	28,082.50
20	15-Jan-98	20,000.00	7.40%	3,676.25	23,676.25	
21	15-Jul-98		7.55%	2,936.25	2,936.25	26,612.50
22	15-Jan-99	15,000.00	7.55%	2,936.25	17,936.25	
23	15-Jul-99		7.70%	2,370.00	2,370.00	20,306.25
24	15-Jan-00	15,000.00	7.70%	2,370.00	17,370.00	
25	15-Jul-00		7.80%	1,792.50	1,792.50	19,162.50
26	15-Jan-01	15,000.00	7.80%	1,792.50	16,792.50	
27	15-Jul-01		8.00%	1,207.50	1,207.50	18,000.00
28	15-Jan-02	15,000.00	8.00%	1,207.50	16,207.50	
29	15-Jul-02		8.10%	607.50	607.50	16,815.00
30	15-Jan-03	15,000.00	8.10%	607.50	15,607.50	15,607.50
Totals		275,000.00		155,532.71	430,532.71	430,532.71

NIC: 7.4137%

TOWN CLERK'S ACCOUNTS
For Year Ended December 31, 1987

Debit

1987 Auto Registration	\$144,161.32
1987 Dog Licenses	204.50
1987 Filing Fees	5.00
1987 Marriage Licenses	420.00
1987 UCC's	936.82
1987 Parking Tickets & Dog Violations	1,202.00
Birth & Death Certificates Issued	18.00
TOTAL	\$147,161.32

Credit

1987 Auto Registrations	\$144,375.00
1987 Dog Licenses	204.50
1987 Filing Fees	5.00
1987 Marriage Licenses	420.00
1987 UCC's	936.82
1987 Parking & Dog Violation	1,202.00
Birth & Death Certificates Issues	18.00
TOTAL	\$147,161.32

1987 TAX ASSESSMENT

Total Town Appropriations	\$4,464,081	
Total Revenues & Credits	3,512,673	
Net Town Appropriations		951,408
Net School Assessment		1,262,190
Net County Assessment		312,131
Total of Town, School & County		\$2,525,729
Deduct: Total Business Profits Tax Reimb.		- 159,593
Add: War Service Credits		+ 6,900
Add: Overlay		+ 19,674
Property Tax to be Raised		\$2,392,710

1987 NET ASSESSED VALUATION

$$\$350,323,615 \times .00683 = \$2,392.710$$

1987 TAX RATE

Municipal	\$ 2.65
County	.86
School	3.32
Total	\$ 6.83

TAX COLLECTOR'S REPORT

Fiscal Year Ended December 31, 1987

DR.

	Levies	Of	
	1987	1986	Prior
Uncollected Taxes—			
Beg. of Fiscal Year			
Property Taxes	\$	\$339,732.79	
Resident Taxes		1,670.00	530.00
Taxes Committed to Collector:			
Property Taxes	\$2,452,499.86		
Resident Taxes	7,580.00		
Yield Taxes	1,012.30		
Added Taxes:			
Property Taxes	550.35		
Resident Taxes	180.00	60.00	
Overpayments:			
a/c Property Taxes	1,500.37		
Int. Coll. on Delinquent Prop. Taxes:	1,358.78	15,767.60	
Penalties Coll. on Resident Taxes	2.00	75.00	13.00
	-----	-----	-----
Total Debits	\$2,464,683.66	\$357,305.39	\$ 543.00

CR.**Remittances To Treasurer During Fiscal Year**

Property Taxes	1,775,392.21	337,850.08	
Resident Taxes	5,532.00	760.00	130.00
Yield Taxes	1,012.30		
Interest Coll. During Year	1,358.78	15,767.60	
Penaltis on Resident Taxes		75.00	13.00

Abatements Made During Year:

Property Taxes	39,965.79	1,882.71	
Resident Taxes	510.00	490.00	80.00

Uncollected Taxes - End of Fiscal Year**(As Per Collector's List)**

Property Taxes	639,192.58		
Resident Taxes	1,900.00	480.00	320.00
	-----	-----	-----
Total Credits	\$2,464,683.66	\$357,305.39\$	543.00

SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1987

DR.

—Tax Sales on Account of Levies Of—

	1986	1985	Prev. Years
Balance of Unredeemed Taxes—			
Beg. Fiscal Year	\$	\$ 4,623.93	\$ 1,421.25
Taxes Sold To Town			
Dur. Cur. Fis. Yr.*	15,742.71		
Interest Collected			
After Sale	178.45	447.62	742.11
Redemption Costs	63.90	95.20	62.60
Total Debits	\$ 15,985.06	\$ 5,166.75	\$ 2,225.96

CR.

Remittances to Treasurer During Year:

Redemptions	\$ 5,358.05	\$ 3,652.46	\$ 1,421.25
Interest & Costs			
After Sale	242.35	542.82	804.71
Unredeemed Taxes—			
End of Fiscal Yr.	1,384.66	971.47	
Total Credits	\$ 15,985.06	\$ 5,166.75	\$ 2,225.96

*These sums represent the total amount of Unredeemed Taxes, as of January 1, 1988 from Tax Sales held in **Previous** Fiscal Years.

**Amount of Tax Sales(s) sold to town during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

ZONING OF ADJUSTMENT 1987 Report

This past year there were 11 meetings held with twelve applications heard.
Of these twelve:

- 1 was w/drawn
- 2 were denied
- 7 were granted
- 2 were granted conditionally

Attendance of the members were as follows:

- Jim Bujeaud (Chairman) 7 meetings resigned 8/10/87
- Joe Chenard (Vice Chariman) 11 meetings
- Roger Landray (Clerk) 4 meetings
- Duncan Riley (Secretary) 4 meetings
- Floyd Murphy - alternate - 5 meetings - declared full time 8/26/87
- Ugo Mazzi - alternate - 6 meetings

We wish to thank Jim Bujeaud who resigned in August due to his work in Manchester not allowing him to be able to spend the time needed with the board.

We also wish to thank Roger Stewart who resigned for personal reasons.

JOSEPH CHENARD

Acting Chairman

REPORT OF THE LINCOLN PLANNING BOARD

In 1987 the Lincoln Planning Board has been very active conducting many Sub-Division Review Hearings and working on the refinement of our ordinances.

This year the Board held 27 meetings and Public Hearings. The attendance by your Planning Board members is as follows:

John Patterson	27 meetings
Philip Gravink	27 meetings
Jeffrey Mayhew	22 meetings
Joe Chenard	26 meetings
Ann Walsh	21 meetings
Lance Burak	19 meetings
Richard O'Rourke	14 meetings

In March the Selectmen appointed Lance Burak and Richard O'Rourke to serve as Alternate Board Members.

During the year hearings were conducted on the following sub-divisions: Beechwood II; The Depot at Lincoln Station; The Links; The Fairways; Mansion Hill East; Forest Ridge; White Mountain Convention Center/Sports Complex; Stoneybrook Mountain Village; Wooden Indian Retail Center; and Pollard Brook at the Village of Loon Mountain.

Eight other projects were also reviewed for minor lot line adjustments, as minor sub-divisions, or as being grandfathered prior to the enactment of the Town Ordinances.

These reviews include checking on engineering details; impacts to public services, surrounding property, roads and traffic, as well as visual and noise impacts. Hearings of this type can take several months to completely resolve, from the time the conceptual designs are presented to when final approval is granted.

The Planning Board is also recommending several changes in the Land Use Plan and Sign Ordinances. They include closing loop-holes on building heights by limiting the number of inhabitable floors in a building; adding provisions for accessory apartments in the Village Residential District and eliminating the option for "duplexes"; providing limits on the use of temporary and portable signs, etc. They will be presented for adoption at Town Meeting.

Respectfully submitted,
The Lincoln Planning Board
JOHN PATTERSON, *Chairman*

LINCOLN PUBLIC LIBRARY

1987 Annual Report

The library acquired over 350 new books in 1987, and added many new magazine subscriptions. A popular new feature is our video collection. The adult selections include basic instructional and "how to" tapes on topics ranging from sewing to trout fishing. The children's videos were chosen from films that are based on books. *THE VELVETEEN RABBIT* and *WINNIE THE POOH* are examples of what is available for children. The VHS format cassettes are offered free of charge for a two day period.

In cooperation with the Mossilauke Public Library, we presented "New Hampshire on skis", a slide and lecture program with John Allen of Plymouth State College. Judy Blume, the popular children's author was invited to Concord, and eight area children were given the rare opportunity to meet and hear her speak. Mrs. Edwina Stewart once again gave chair caning classes, and we thank her for her efforts. "Storytime" was held for pre-schoolers, and the summer reading program "Bubblegum Readers" was received with enthusiasm from grade school students.

Through the generosity of the late Mrs. Ethel Ferguson, the library was able to purchase a computer. In the new future, we will have the ability to tap into the State Library's data base and access over 200,000 titles. This enables small libraries such as ours the chance to offer the variety of large collections to our patrons. Using the inter-library loan system, patrons virtually have access to every library in the state.

The librarian enrolled in classes in Twin Mountain that focused on materials selection, and attended three library meetings, including the state conference in Waterville Valley.

The library trustees met ten times throughout the year, all members were present at every meeting. A primary objective this year was to update and revise the library policy. This was accomplished, and Trustees Barbara Hooker, Donna Thompson, and Barbara Rennie deserve thanks and recognition for this effort. A special thanks to Fred Branscombe, who recently retired as custodian after many years of faithful service.

In order to comply with the new State Library Standards, hours have been increased to 23 hours per week. For your future reference, the library is now open:

MONDAY	12-5	7-9
TUESDAY	12-5	7-9
WEDNESDAY	12-5	7-9
SATURDAY		7-9

Respectfully submitted,
CAROL GOVONI
Librarian

LINCOLN-WOODSTOCK RECREATION DEPARTMENT 1987 REPORT

I would first like to thank everyone who helped out with the recreation activities for the past six months. The activities that were sponsored by the Recreation Department were as follows:

- 4th of July games
- summer camp
- fall soccer
- ballet / jazz
- swimming
- skiing
- basketball
- Red Sox trip
- Octoberfest
- ski racing
- indoor soccer

I would like to expecially thank the Mill House Inn and The Lodge for letting the Recreation Department use their pools for swimming lessons.

We had a great turn out for summer camp, 54 was the average number of children attending camp per day. There were many trips to Lonesom Lake, Echo and Lady's Bathtub as the temperatures started to rise. Everything ran smoothly with a few exceptions and we are working on those for next summer (bus).

The fall brought a variety of activities, soccer was a hit with the younger children, swimming and jazz / ballet had high turnouts also.

Winter activities are underway and running quite well with the exception of a late start of the ski slope due to the weather (absence of snow). I would like to thank Rick Baker and everyone else who helped with the assembling and maintenance for the skating rink.

1988 looks to be a great year at the Recreation Center: We have a new baseball field to play Little League on this summer and there will be some rearranging to some of the equipment and parking lot. Feel free to stop by and check out the activities at the Recreation Center.

Respectfully submitted,
MICHELLE CORNELLIER
Recreation Director

ANIMAL CONTROL OFFICER'S REPORT 1987

	Complaints	Mileage	Time	Summons	Humane Society	Warnings
January	28	109	22	2	1	4
February	42	106	41	1	0	6
March	47	201	48	1	0	5
April	66	275	54	1	2	3
May	73	341	61	3	1	6
June	74	331	53	1	2	7
July	87	401	67	1	0	3
August	71	324	62	2	1	4
September	62	342	49½	1	1	2
October	47	313	51½	3	0	6
November	39	247	44	2	0	2
December	38	297	40	2	0	5
	674	3,287	593	20	8	53

1987 POLICE DEPARTMENT REPORT

This past year was a very busy year for the Police Department, listed below are the figures for 1985, 1986, 1987 which will show the increase in activity.

	1985	1986	1987
Incident Reports	2,624	2,822	3,148
Theft's	198	277	355
Criminal Case's	484	828	1,014
Motor Vehicle Case's	700	1,218	1,528
D.W.I.	33	34	68
M.V. Accidents	150	152	173

The department spent a total of 2,184 hours on criminal Investigation's this past year, this resulted in a total of 489 criminal arrests which in turn cleared 562 of the 1,014 criminal case's.

This past year also showed a sharp increase in assaults on Police Officers, in 1986 there was only 3 assaults on officers and this past year showed a jump to 9 assaults.

The Department also sent the following officers to school in 1987.

Breathlyzer School	John Hilliard, Steve Hersom
Drug Investigation	Steve Hersom
Highway Drug Interdiction	Steve Hersom
Hazard Material	Wallace Peltier
Firearms Instructor	Dave Moser

At this time I would like to thank the people of Lincoln for their support which without would make our job impossible.

Thank you,
WALLACE J. PELTIER
Chief of Police

LINCOLN COMMUNICATION CENTER

1987 Annual Report

1987 saw the tenth full year of operations for the Lincoln Communication Center. A comparison of the past ten years is quite interesting. In 1977 there was a total of 31,612 radio transmissions, and in 1987 there was a total of 47,963, this is an increase of 60%. For the year 1977 there was a total of 8,275 telephone calls, for 1987 there were 31,340, an increase of 400%.

The Good Morning program is now in its eighth year of operation. This program is for our senior citizens and physically disabled who live alone. At this time between the Towns of Lincoln and North Woodstock we have eighteen senior citizens calling in every morning.

Over the past years there has been two switches of personnel within the communications department. Ken Welch is now a full time dispatcher and Carol Rannacher was promoted to Chief Dispatcher.

In April dispatcher Rannacher attended a seminar on the dispatchers role in Officer Survival and Stress, the seminar was held at the Maine State Police Academy in Waterville, Maine.

In the ten years of the communication centers operation more panels for both fire and burglar alarms have been installed, also an alarm phone line has been installed for those businesses and condominium owners who use an independent security company alarm system. This enables them to contact the communications center if the alarm in that business or condominium should be activated. At this time we are currently monitoring approximately 50 alarms. For 1987, 156 false alarm calls were answered by communications personnel.

We also handle calls for both the Lincoln and North Woodstock Fire Departments as well as for the Linwood ambulance. During the year of 1977 the ambulance was paged out a total of 130 times. Over the course of 1987 it was paged out a total of 225 times, an increase in use of approximately 75%.

In reference to the Fire Department calls I could not find any statistics for the year 1977, but for 1978 there were 7 calls for the Lincoln Fire Department. In 1987 there were 39 calls, an increase of just over 500%.

The North Woodstock Fire Department received 31 calls. Dispatch personnel also handle radio calls for the National Forest Service. During this summer personnel handled approximately 328 radio transmissions for them. This number would be considerably higher if the radio transmissions from officers working the "Kanc Patrol" during this period were included.

Lincoln Communications personnel handled a total of 9,187 radio calls and 3,760 telephone calls for the North Woodstock Police Department.

Another of the duties performed by dispatch personnel is to watch those who are incarcerated in the jail. During 1987 there were a total of 230 people that were placed in the Lincoln jail. This breaks down as follows:

Lincoln Police:	136
Woodstock Police:	38

State Police: 45

Other Towns: 11

At this time I would like to take this opportunity to thank the people of Lincoln and North Woodstock for their support and co-operation throughout the year.

We would also like to thank Tom Strickland for his 13 years of service to the Town of Lincoln as a dispatcher.

Thank you all again,
CAROL RANNACHER
Communications Specialist

Dispatchers
PAT REARDON
JOE TRUDELL
KEN WELCH

REPORT OF THE TOWN BUILDING STUDY COMMITTEE

The Committee began meeting this fall. Engineering reports on the structural integrity of the building, a space needs analysis, and the building's physical characteristics were first reviewed.

Current office space is limited and of poor quality. The Police Department is severely cramped for space. The physical structure has been found in fair to poor shape with significant deterioration of the floor joists and columns. (Last year as an emergency measure the Town had additional temporary columns installed.) Plumbing is limited and the electrical wiring is substandard. A renovation of the building will probably require replacement of most of the floor slab (due to excessive cracking) and the supporting framework. Essentially the committee has found that a renovation of the structure would mean that we would have to tear down everything but the four walls and roof, then start over.

Therefore the committee, at this writing, is exploring alternative sites on Main Street for municipal officers, our court and Police Department. We are also reviewing the cost effectiveness of the removal of the current structure (taking up quarters at a temporary location) and it's replacement with a new building on the same site.

It is the hope and intention of the Building Study Committee to bring forth a cost effective recommendation for a municipal office complex to the voters at Town Meeting 1989.

Respectfully, submitted,
JEFFREY MAYHEW
MICHAEL PELTIER
PAT ROMPREY
JEAN HALLAGER
EDWARD O'BRIEN
BRUCE ENGLER

REPORT OF THE BOARD OF SELECTMEN

In retrospect 1987 has been a year of challenge, frustration and disappointment. The growth the Town continues to enjoy is placing greater demands on the Office of the Selectmen. Each Monday the Board is spending it's time "putting out fires" and "quelling disasters in the making". As a result there is little time left to address the needs for our future.

The complexities of managing the day to day affairs of our Town Government are not the same as five or ten years ago, or even two years ago for that matter. For example, in 1982 the Town budget was only \$1.2 million and the total value of taxable property was \$36 million (at a 47% sales ratio.) In 1987 the budget was nearly \$4.6 million with taxable property valued at \$350 million (100% sales ratio). The nature of the Office is such that the public expects and demands the same level of attention and service to dog complaints and unplowed driveways, as they do to correcting the problems of our municipal water system and insuring proper police and fire protection.

Some of the highlights of 1987 include the opening of our new Fire Station; the near completion of our new Public Works Garage; and the delivery of a new Fire Truck. (If it were not thru the efforts of some tireless individuals serving on study committees these events would probably still not yet be seen. To those who have lead the way on these projects, and there are a number of you, please accept our thanks. It has made our job easier.)

Our sewer treatment plant has undergone the much debated expansion. We have seen the installation of Lincoln's first traffice light. And we have attempted to respond to the concerns of some residents about the traffice problems at the junctions of Main Street and the side streets by creating larger no parking safety zones at each corner.

With regard to our on-going projects, we have completed interim improvements of the Route 3 Sewer Lift Station by installing a new generator and electrical switch gear. Final improvements are pending until the Board can get a clearer handle on the final impact of the Stoneybrook Village Project (formerly Camper's World). We have continued to work with the Satter Companies on the location of our water tank. The Pollard Road water main project was placed on hold until the location of the water tank was resolved and, also, as a result of concerns raised on the floor of last year's Town Meeting when residents requested the Board to consider installation of storm drains. This request was followed by a petition from some of the Pollard Road residents. The Board has directed it's engineering firm to develop a basic plan for adding storm drainage to the project.

A computerized financial system became fully operational early this fall. The sytem is the key tool to more effective fiscal management and responsibility. (A great deal of thanks goes to Sandy Dovholuk, the Town's Bookkeeper, for getting our system on-line.)

We have experienced a great deal of frustration and dismay over the new incinerator ungrade and the slow pace of obtaining permits for the construction

and operation of a future water treatment plant. The first stumbling block to getting our new incinerator unit was with our vendor, who was unable to perform as outlined in his contract. After weeks of negotiation an agreement was reached with the vendor and we proceeded with the building modifications for the new burner unit. Shortly thereafter the New Hampshire Department of Environmental Services (NHDES) served the Towns with a Cease and Desist Order on all work. The State contends that a new burner creates a completely new facility for the Towns. Therefore we must undergo a complete review and the full permitting process in order to obtain a facility operation permit. It is the Town's position that we are not creating a new facility but, in fact, are following the master plan envisioned in the late 1970's by expanding the existing plant to meet the current and future solid waste demands of our community.

As a result of this review and permitting process the State may place new requirements on the operation of our facility. They could require the development of a fully lined ash disposal facility, a leachate collection system, groundwater monitoring wells, and an extensive plant for the closure of the facility if that ever becomes necessary. Preliminary estimates on the price tag of these items are in excess of one million dollars!! The Board is currently exploring an appeal of the NHDES decision.

With regard to the water treatment plant, we have proceeded with the initial plant design and have filed for some permits from various state and federal agencies. We are awaiting for approval of these permits before proceeding with further work on the project. At this time we have come up with a preliminary site, just above the Village of Loon Mountain on Route 112, adjacent to the East Branch of the Pemi River. Federal law requires that public water supplies from open sources, including Loon Pond and Boyce Brook, must be fully treated by 1992.

In our attempts to look to the future, the Board has initiated semi-annual "Planning Meetings". For these day long meetings we leave behind our jobs and other activities to devote our full attention to discussing current issues and where Lincoln is going in the future. These have been very productive meetings and they have given us the opportunity to set some objectives on to the future direction of our community.

A study has been commissioned under a federal grant the Town received, to review the possible rehabilitation of older homes owned by those who may not otherwise be able to afford their renovation and repair. If the study proves fruitful, The Town will apply for a Federal Grant to provide low interest loans and grants to those interested in improving the quality of their residences.

We have also formed a Task Force to look at the affordable housing situation in Lincoln. The group has been charged with looking at how, through either public or private initiatives, we can address this on-going problem.

A Building Study Committee has been formed to look at the renovation and/or replacement of the Municipal Offices, Court, and Police Station. Recommendations will be forthcoming for Town Meeting 1989.

We have had extensive discussions with the management of Loon Mountain on this issue of improving our water withdrawal capacity at Loon Pond. The ski

THE STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 6:00 PM

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Lin-Wood Public School in said Lincoln on Tuesday, the eighth (8th) day of March next at 10:00 of the clock in the forenoon to act upon the following subjects:

ARTICLES ONE THROUGH FOUR WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM

ARTICLE #1. To choose all necessary Town Officers for the year ensuing.

ARTICLE #2. To see if the Town will vote to adopt the Land Use Plan Ordinance as amended and recommended by the Lincoln Planning Board.

ARTICLE #3. To see if the Town will vote to adopt the Sign Ordinance as amended and recommended by the Lincoln Planning Board.

ARTICLE #4. To see if the Town will vote to adopt the Town Manager Form of Government (inserted by petition).

THE FOLLOWING ARTICLES WILL BE TAKEN UP DURING THE BUSINESS MEETING BEGINNING AT 7:30 PM

ARTICLE #5. To see if the Town will vote to raise and appropriate the sum of \$2,500,000 for construction of a Water Treatment Facility together with all necessary and incidental costs and expenses, including, without limitation, planning expenses and to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 **et seq**, as amended; to authorize the Selectmen to invest said monies and to use the earnings thereon for said project; to authorize the Selectmen to apply for, obtain and accept, Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto.

ARTICLE #6. To see if the Town will vote to raise and appropriate the sum of Four Hundred Fifty Thousand Dollars (\$450,000), for the purpose of paying for the reconstruction of water and sewer mains, storm drains and pavement restoration on Maple Street in the Town; such sum to be raised through the

issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**, as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto.

ARTICLE #7. To see if the Town will vote to raise and appropriate the sum of One Hundred Eighty Thousand Dollars (\$180,000) for the purpose of paying for the construction of storm sewers (drains), on Pollard Road, together with all necessary and incidental costs and expenses, including, without limitation, planning expenses; such sum to be raised through the issuance of bonds or notes by the Town under and in compliance with the Municipal Finance Act, N.H. RSA 33:1 **et seq.**, as amended; to authorize the Selectmen to invest said monies and to use the interest earned thereon for said project; to authorize the Selectmen to obtain and accept Federal, State or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds and notes and to determine the rate of interest thereon and the maturity and the other terms thereof; and to authorize the Selectmen to take any other action or to pass any other vote relative thereto.

ARTICLE #8. "Shall we adopt the provisions of RSA 72:32-f for the adjusted elderly exemptions from property tax? These statutes provide for the following exemptions, based on assessed value, for qualified taxpayers: for a person 65 years of age up to 75 years, \$10,000; for a person 75 years of age up to 80 years, \$15,000; for a person 80 years of age or older, \$20,000. To qualify, the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of less than \$10,000 or if married, a combined net income of less than \$12,000, and own net assets of \$30,000 or less, excluding the value of the person's residence." (Inserted by petition - Ballot vote required).

ARTICLE #9. "Shall we adopt the optional adjusted elderly exemptions from property tax? The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, \$20,000; for a person 75 years of age up to 80 years, \$30,000; for a person 80 years of age or older, \$40,000. To qualify, the person, must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the

real estate is owned by his spouse, they must have been married for at least 5 years. In addition a taxpayer must have a net income of less than \$10,000 or, if married, a combined net income of less than \$12,000; and own net assets of \$30,000; excluding the value of the persons residence''. (Ballot vote required).

ARTICLE #10. "Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes." (Inserted by petition - Ballot vote required).

ARTICLE #11. "Shall we adopt the provisions of RSA 72:1-C which authorize any Town or City to elect not to assess, levy and collect a resident tax?" (Inserted by petition).

ARTICLE #12. To see if the Town will vote to compensate the Town Clerk and Tax Collector by a combination of salary and statutory fees. Further, to see if the Town will vote to rescind Article #4 as voted at the Annual Meeting March, 12, 1985, which stated, "To see if the Town will vote to compensate the Tax Collector and Town Clerk by salary only, in lieu of the present combination of salary and statutory fees." (Inserted by petition).

ARTICLE #13. To see if the Town will vote to authorize the Selectmen to enter into an agreement to allow Loon Mountain Recreation Corporation to withdraw water from Loon Pond for the purposes of snowmaking and such other uses as the Selectmen determine appropriate. Said agreement shall allow such reasonable use as is consistent with the public health, safety and welfare of the residents of the Town and shall be on such terms and conditions as are just and appropriate as determined by the Selectmen.

ARTICLE #14. To see if the Town will vote to authorize the Selectmen to undertake a study as to the feasibility and appropriateness of a municipal parking facility.

ARTICLE #15. To see what action the Town will take in regard to the status of Roads 3, 4, and 5 on Mansion Hill including the possibility of discontinuance of portions of said roads. (Inserted by petition).

ARTICLE #16. To see if the Town will vote to raise and appropriate \$60,000 plus current interest for the repair of the Loon Mountain Bridge, said sum to be expended from the Capital Reserve Fund established for that purpose; and to designate the Selectmen as agents of the fund; and after expenditure of said funds to discontinue the Loon Mountain Bridge Repairs Capital Reserve Fund.

ARTICLE #17. To see if the Town will vote to accept a donation of land from Satter Companies of New England constituting a boundary line adjustment at the Kancamagus Recreation Area.

ARTICLE #18. To see if the Town will vote to authorize the Selectmen to adopt rules, including the imposition of fees, for the operation and use of the Lincoln-Woodstock Solid Waste Facility. Such rules shall be jointly adopted with the Woodstock Selectmen.

ARTICLE #19. To see if the Town will vote to adopt the provisions of RSA 31:105 relating to indemnification from personal financial loss or damage for Town employees and officers so long as the indemnified person is acting within the scope of their employment or office with the Town.

ARTICLE #20. To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

ARTICLE #21. To see how much money the Town will vote to raise and appropriate for Paving Pollard Road.

ARTICLE #22. To see how much money the Town will vote to raise and appropriate for the purchase of a Skid Steer Loader for the Solid Waste Facility.

ARTICLE #23. To see how much money the Town will vote to raise and appropriate for the purchase of a Police Cruiser.

ARTICLE #24. To see how much money the Town will vote to raise and appropriate for sewage disposal at the new Public Works Building.

ARTICLE #25. To see how much money the Town will vote to raise and appropriate for Architectural and Engineering Services for the Town Building.

ARTICLE #26. To see how much money the Town will vote to raise and appropriate for engineering and legal fees for the Ash Landfill.

ARTICLE #27. To see how much money the Town will vote to raise and appropriate for Route #3 Water System Design fees.

ARTICLE #28. To see how much money the Town will vote to raise and appropriate for the Water Facilities Plan.

ARTICLE #29. To see how much money the Town will vote to raise and appropriate for Church Street sewer repairs.

ARTICLE #30. To see how much money the Town will vote to raise and appropriate for Mansion Hill water and sewer main extensions.

ARTICLE #31. To see how much money the Town will vote to raise and appropriate for the Infiltration/Inflow Analysis of the Sewer System.

ARTICLE #32. To see how much money the Town will vote to raise and appropriate for General Government.

ARTICLE #33. To see how much money the Town will vote to raise and appropriate for Public Safety.

ARTICLE #34. To see how much money the Town will vote to raise and appropriate for Highways, Streets and Bridges.

ARTICLE #35. To see how much money the Town will vote to raise and appropriate for the Highway Block Grant.

ARTICLE #36. To see how much money the Town will vote to raise and appropriate for Sanitation (Solid Waste).

ARTICLE #37. To see how much money the Town will vote to raise and appropriate for Health including Animal Control.

ARTICLE #38. To see how much money the Town will vote to raise and appropriate for Welfare.

ARTICLE #39. To see how much money the Town will vote to raise and appropriate for Culture and Recreation.

ARTICLE #40. To see how much money the Town will vote to raise and appropriate for the payment of all Debt Retirement Schedules due during the ensuing year including Long and Short Term Interest and Fiscal Charges on Debt.

ARTICLE #41. To see how much money the Town will vote to raise and appropriate for the Water and Sewer Departments.

ARTICLE #42. To see how much money the Town will vote to raise and appropriate for FICA, Retirement, Unemployment Contributions, Medicare and all forms of Insurance.

ARTICLE #43. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town (by Tax Collector's Deed) by public auction or advertised sealed bid or in such other manner as determined by the Selectmen as justice may require.

ARTICLE #44. To see if the Town will authorize the Selectmen to apply for, receive and expend Federal or State Grants, which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes which the Town may legally appropriate money; provided (1) that such grants and other monies do not re-

quire the expenditure of other Town funds; (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and moneys: and (3) that such items shall be exempt from all provisions of RSA 32 relative to the limitation and expenditure of Town moneys, all as provided for by RSA 31:95-b.

ARTICLE #45. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

ARTICLE #46. To see if the Town will vote to appropriate and authorize the Selectmen to expend as offsets to other appropriations voted in this warrant and moneys received by the Town, and any earnings thereon, from the State of Federal Government.

ARTICLE #47. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

ARTICLE #48. Resolution.

ARTICLE #49. Any other business that may legally come before the meeting.

Given under our hands and seal, this 22nd day of February, in the year of our Lord Nineteen Hundred and Eighty-Eight.

Jay P. Bartlett
Jeffrey A. Mayhew
Selectmen of Lincoln

A true copy of Warrant, Attest:

BUDGET

Purposes of Appropriation	Actual Appropriations 1987 (1987-88)	Actual Expenditures 1987 (1987-88)	Actual Selectmen's Budget 1988 (1988-89)	Budget Recommended 1988 (1988-89)	Budget Committee Not Recommended
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General Government

Town Officers Salary	\$ 7,575.00	\$ 7,100.00	\$ 74,583.00	\$ 74,583.00	\$
Town Officers Expenses	93,310.00	94,988.00	77,870.00	71,720.00	
Election and Registration Expenses	695.00	460.00	2,020.00	2,020.00	
Cemeteries	3,650.00	2,886.00	11,100.00	11,100.00	
General Government Buildings	13,020.00	11,724.00	12,480.00	12,480.00	
Planning and Zoning	15,700.00	13,331.00	28,300.00	28,300.00	
Legal Expenses	5,000.00	6,292.00	7,500.00	7,500.00	
Advertising & Regional Assoc.	3,660.00	3,660.00	5,790.00	5,790.00	
Contingency Fund	8,000.00	6,549.00	10,000.00	10,000.00	

Public Safety

Police Department	189,411.00	151,718.00	201,520.00	204,601.00	
Fire Department	20,600.00	11,529.00	20,600.00	20,600.00	
Civil Defense	2,201.00	2,345.00	1,318.00	1,243.00	
Communications Center	61,679.00	50,521.00	67,022.00	67,126.00	
Forest Service Patrol	9,500.00	4,910.00	10,000.00	10,000.00	

Highways, Streets & Bridges

Town Maintenance	136,770.00	118,418.00	128,169.00	133,724.00	
Street Lighting	28,200.00	24,583.00	27,600.00	27,600.00	

Sanitation

Solid Waste Disposal	114,122.00	83,508.00	121,024.00	110,124.00
Ash Removal			14,000	14,000

Health

Health Department	15,790.00	15,790.00	15,183.00	15,183.00
Animal Control	1,335.00	1,346.00	1,335.00	1,335.00
Plymouth Area Task Force			200.00	200.00

Welfare

General Assistance	5,000.00	5,289.00	7,500.00	7,500.00
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Culture and Recreation

Library	15,130.00	13,939.00	17,930.00	19,430.00
Parks and Recreation	29,086.00	24,084.00	35,124.00	35,269.00
Patriotic Purposes			1,750.00	1,750.00

Debt Service

Principal of Long-Term Bonds & Notes	258,714.00	143,000.00	175,000.00	175,000.00
Interest Expense-Long-Term Bonds & Notes	99,102.00	49,187	119,196.00	119,196.00
Interest Expense-Tax Anticipation Notes	11,000.00	19,227.00	16,000.00	16,000.00
Interest Expense-Other Temporary Loans	3,400.00	4,010.00		

Capital Outlay

Paving-Pollard Road			75,000.00	75,000.00
Skid Steer Loader-Incin.			11,000.00	11,000.00
Cruiser			16,000.00	15,000.00
Water Treatment Plant			2,500,000.00	2,500,000.00
DPW Bldg. Septic System			5,000.00	5,000.00
Town Bldg. - A & E			50,000.00	50,000.00
Ash Landfill (Eng. & Legal)			14,000.00	14,000.00
Rt.-3 Water System Design			95,000.00	95,000.00

Water Facilities Plan					
Church St. Sewer Repairs		25,000.00			25,000.00
Mansion Hill Utilities Extension		3,000.00			3,000.00
Infiltration/Inflow Analysis		30,000.00			30,000.00
Maple Street Reconstruction		15,000.00			15,000.00
		450,000			450,000
Miscellaneous					
Municipal Water Department	63,712.00	49,970.00	69,587.00	70,937.00	
Municipal Sewer Department	57,617.00	52,873.00	76,937.00	77,437.00	
FICA, Retirement & Pension Contributions	37,500.00	29,375.00	46,675.00	46,675.00	
Insurance	133,380.00	103,950.00	149,750.00	149,750.00	
Unemployment Compensation	2,000.00	1,550.00	1,600.00	1,600.00	
Medicare Contributions	1,200.00	835.00	1,200.00	1,200.00	
Loon Mt. Bridge (from Cap. Res.)			60,000.00	60,000.00	
Total Appropriations		\$4,904,663.00		\$2,353,973.00	\$2,645,000.00
Less: Amount of Estimated Revenues, Exclusive of Taxes					\$3,166,259.00
Amount of Taxes to be Raised (Exclusive of School and County Taxes)					\$1,738,404.00

Sources of Revenue

Taxes

Resident Taxes	\$ 7,500.00	\$ 6,312.00	\$ 6,300.00	\$ 6,300.00
Yield Taxes	500.00	1,012.00	500.00	500.00
Interest & Penalties on Taxes	17,000.00	17,183.00	17,000.00	17,000.00
Resident Tax Penalties	150.00	90.00	100.00	100.00

Intergovernmental Revenues—State

Shared Revenue-Block Grant	86,195.00	86,195.00	86,195.00	86,195.00
Highway Block Grant	13,863.00	13,863.00	16,134.00	16,134.00
Railroad Tax	3.00	0.00	0.00	0.00
State Aid Water Pollution Projects	25,174.00	25,174.00	0.00	0.00
Reimb. a/c State-Federal Forest Land	53,000.00		50,333.00	50,333.00
Road Toll Refund	2,000.00	916.00	1,000.00	1,000.00
Unemployment Dividend	1,000.00	1,482.00	1,500.00	1,500.00
District Court Rent	3,000.00	3,000.00	3,000.00	3,000.00
Worker's Compensation Dividend		5,428.00		

Intergovernmental Revenues—Federal

National Forest Patrol	9,500.00	9,482.00	9,500.00	9,500.00
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Licenses and Permits

Motor Vehicle Permit Fees	125,000.00	144,475.00	145,000.00	145,000.00
Dog Licenses	250.00	205.00	200.00	200.00
Business Licenses, Permits and Filing Fees	10.00	5.00	10.00	10.00
Town Clerk Fees-UCC	1,500.00	937.00	1,000.00	1,000.00
Income from Trust Funds	130.00		200.00	200.00

Charges For Services

Income from Departments	70,275.00	83,159.00	85,000.00	85,000.00
Cemetery Lots	550.00	345.00	400.00	400.00
Police Department	1,000.00	3,761.00	4,000.00	4,000.00
Water Connection Fees	67,869.00	68,109.00	65,048.00	65,048.00
Sewer Connection Fees	1,000,000.00	710,000.00	84,389.00	84,389.00

Miscellaneous Revenues

Interest on Deposits	23,800.00	29,200.00	29,000.00	29,000.00
Sale of Town Property	300.00	400.00	0.00	0.00
Solid Waste Pit Lease-Burndy	450.00	450.00	450.00	450.00
Water Connection Fees-Treatment Design	100,000.00	100,000.00	0.00	0.00

Other Financing Sources

Proceeds of Bonds and Long-Term Notes	1,765,000.00	875,000.00	2,500,000.00	2,500,000.00
Income from Water and Sewer Dept.		656.00	0.00	0.00
Withdrawal from Capital Reserve		58,941.00	60,000.00	60,000.00
Revenue Sharing Fund	41,000.00	37,934.00	0.00	0.00
Ash Pit Site Testing-Tn. of Woodstock		3,128.00	0.00	0.00

Total Revenues and Credits

			\$3,166,259.00	\$3,166,259.00
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area has proposed the installation of a new pumping system in the pond whereby the Town and Loon (in it's joint agreement to use the pond water in it's snowmaking system) could draw to a deeper level than currently exists and therefore improving the water yield for both the Town and Loon. This plan has met with conceptual approval of several at the State permitting level.

In January Roger Stewart submitted his resignation from the Board, citing personal reasons. We wish Roger the best in his retirement. John Patterson, a long-time resident, former School Board member, and Chairman of the Lincoln Planning Board, was selected to serve in an interim capacity until Town Meeting. The days of part-time management of the Town are gone. Therefore in developing the 1988 Budget the majority of the Board has seen fit to recommend the funding and establishment of both a Town Manager and a Town Planner's position. A Town Manager's duties are set forth by New Hampshire statutes, and would allow the community to have a full time manager, with complete decision making responsibility. The Board of Selectmen would then move to a role of policy makers, as visionary leaders working towards betterment of the community by working on and preparing for tomorrow's problems.

A Town Planner would have responsibility for working with the Planning Board and Z.B.A.; for insuring compliance with our Land Use Plan and Sign Ordinances; issuing building permits and their follow-up; conducting water and sewer tap fee inspections; reviewing sub-division applications; and they could assist the Fire Department in gathering information on the numerous construction projects in Town to help them pre-plan their emergency responses. Today these functions are either contracted out, completed by volunteers or town employees (when they can work it into their schedule) or not done at all. We currently have little to no ability to follow-up on building permits or water and sewer allocations. It is an honor system that we utilize today.

Managing the Town is really no different than managing a big business. But how many businesses with expenses totaling over \$4.5 million are run by three part time people (like your Selectmen) with the assistance of only a small office staff? Probably none! This is why we have deemed it appropriate to recommend these positions.

In summation, we would like to take this opportunity to thank the voters and residents of our community, our employees, and all others we work with for your support during the past year. Such support makes our job much more bearable. Again, our thanks!

Respectfully submitted,
JAY P. BARTLETT
JEFFREY A MAYHEW
JOHN R. PATTERSON

TOWN TELEPHONE NUMBERS



Selectmens Office	745-2757
Town Clerk/Tax Collector	745-8971
Public Works Department	745-6250
Lincoln Public Library	745-8159
Incinerator	745-6626
Communication Center (emergencies)	745-2222
Police Department (business)	745-2238
Kanc Recreation Area	745-8673
Planning Board Office	745-8527

AUDITORS' OPINION

Board of Selectmen
Town of Lincoln, New Hampshire

We have examined the general purpose financial statements of the Town of Lincoln, New Hampshire for the year ended December 31, 1986, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1, the general purpose financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount which should be included in the General Fixed Assets Account Group is not known.

As described in Note 1, the Town has recognized tax revenues of \$79,182 in the General Fund and \$154,351 in the Property Tax Fund which were not received in cash within sixty days of year end as is required by generally accepted accounting principles (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the undesignated General Fund balance to (\$13,833), would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the omission of the financial statements described above in the second paragraph the general purpose financial statements referred to above present fairly the financial position of the fund types and account groups of the Town of Lincoln, New Hampshire at December 31, 1986 and the results of operations and changes in financial position of its non-expendable trust fund types for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with the preceding period.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents as supplemental schedules are presented for additional analysis and are not a required part of the general purpose financial statements of the Town of Lincoln, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

CAREY, VACHON & CLUKAY

March 24, 1987

EXHIBIT A
Town of Lincoln
Combined Balance Sheet
All Fund Types and Account Groups
December 31, 1986

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and equivalents	\$714,671	\$36,857	\$381,935	\$775,637
Receivables:				
Taxes (Note 1)	123,226			
Accounts	1,955		20,451	
Due from other governments				
Due from other funds	103,501			
Deferred expenses				
Amount available in Debt Service Fund				
Amount to be provided for retirement of general obligation debt				
Total Assets	\$943,353	\$36,857	\$402,386	\$775,637
Liabilities and Fund Balance				
Liabilities:				
Accounts payable	\$21,494			
Accrued expenses	6,021			
Deposits	2,254			4,243
Due to other governments				
Due to other funds (Note 5)	201,957	\$843		46,896
Tax anticipation notes payable	425,000			
General obligation debt payable (Note 4)				
Total Liabilities	656,726	843		51,139
Fund Balances:				
Reserved for endowments				
Unreserved:				
Designated (Note 7)	80,203		\$402,386	
Undesignated	206,424	\$36,014		724,498
Total Fund Balances	286,627	36,014	402,386	724,498
Total Liabilities and Fund Balances	\$943,353	\$36,857	\$402,386	\$775,637

Fiduciary Fund Types Trust & Agency	Account Group General Long- Term Debt	Totals (Memorandum Only)	
		December 31 1986	December 31 1985
\$141,095		\$2,050,195	\$1,218,258
224,542		347,768	231,435
		22,406	20,828
			5,180
201,957		305,458	394,341
			994
	\$402,386	402,386	305,935
	605,614	605,614	204,065
\$567,594	1,008,000	\$3,733,827	\$2,381,036
		\$21,494	28,401
		6,021	3,529
		6,497	19,070
\$385,322		385,322	476,602
55,762		305,458	394,341
		425,000	125,000
	1,008,000	1,008,000	510,000
441,084	1,008,000	2,157,792	1,556,943
2,275		2,275	2,275
124,183		606,772	528,084
52		966,988	293,734
126,510		1,576,035	824,093
\$567,594	\$1,008,000	\$3,733,827	\$2,381,036

EXHIBIT B
TOWN OF LINCOLN
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Government Fund Types and Similar Trust Funds
For the Year Ended December 31, 1986

	Government Fund Types		Fiduciary Fund Types		Expendable Trust	Totals (Memorandum Only) For the Years Ended	
	General	Special Revenue	Debt Service	Capital Projects		Dec. 31, 1986	Dec. 31, 1985
Revenues:							
Taxes	\$640,654					\$640,654	\$484,942
Licenses and permits	124,705		\$133,241			677,896	275,282
Intergovernmental revenues	195,997	\$12,972				208,969	325,513
Charges for service	78,593					78,593	54,831
Miscellaneous revenues	41,637	2,171	26,896	\$15,490	\$9,848	96,042	56,792
Total Revenues	1,081,586	15,143	160,137	435,440	9,848	1,702,154	1,197,360
Expenditures:							
Current:							
General government	278,880					278,880	200,249
Public safety	232,161					232,161	198,031
Highways and streets	133,335					133,335	91,587
Health and welfare	20,056					20,056	23,493
Sanitation	189,138					189,138	195,996
Culture and recreation	38,890	7,843		303,695	23,393	46,733	33,822
Capital outlay	152,467					485,555	260,165
Dept service:							
Principal retirement	75,000			1,978		75,000	55,000
Interest and fiscal charges	60,128					62,106	36,160
Total expenditures	1,180,055	7,843		305,673	29,393	1,522,964	1,094,503

Excess of Revenues over (under) Expenditures	(98,469)	7,300	160,137	129,767	(19,545)	179,190	102,857
Other Financing Sources (Uses):							
Proceeds of debt							
Operating transfers in	96,678	7,473		573,000		573,000	132,400
Operating transfers out	(7,473)	(25,000)	(63,686)		(7,992)	104,151	(132,400)
						(104,151)	
Total Other Financing Sources (Uses)- Net	89,205	(17,527)	(63,686)	573,000	(7,992)	573,000	200,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	(9,264)	(10,227)	96,451	702,767	(27,537)	752,190	302,857
Fund Balances - January 1	295,891	46,241	305,935	21,731	151,720	821,518	518,661
Fund Balances - December 31	\$286,627	\$36,014	\$402,386	\$724,498	\$124,183	\$1,573,708	\$821,518

EXHIBIT C
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
General and Special Revenue Funds
For the Year Ended December 31, 1985

General Fund	Special Revenue Funds			Variance Favorable (Unfavorable)	Totals (Memorandum Only)		
	Budget	Actual	Budget		Budget	Actual	Variance Favorable (Unfavorable)
Revenues:							
Taxes	\$614,337	\$640,654	\$26,317		\$614,337	\$640,654	\$26,317
Licenses and permits	92,010	124,705	32,695		92,010	124,705	32,695
Intergovernmental revenues	217,627	195,997	(21,630)	(\$12,028)	242,627	208,969	(33,658)
Charges for service	86,825	78,593	(8,232)		86,825	78,593	(8,232)
Miscellaneous revenues	25,710	41,637	15,927	2,171	25,710	43,808	18,098
Total Revenues	1,036,509	1,081,586	45,077	(9,857)	1,061,509	1,096,729	35,220
Expenditures:							
Current:							
General government	285,700	278,880	6,820		285,700	278,880	6,820
Public safety	247,517	232,161	15,356		247,517	232,161	15,356
Highways and streets	135,868	133,335	2,533		135,868	133,335	2,533
Health and welfare	23,756	20,056	3,700		23,756	20,056	3,700
Sanitation	199,141	189,138	10,003		199,141	189,138	10,003
Culture and recreation	37,750	38,890	(1,140)		45,593	46,733	(1,140)
Capital outlay	189,500	152,467	37,033	7,843	189,500	152,467	37,033
Debt service:							
Principal retirement	75,000	75,000			75,000	75,000	
Interest and fiscal charges	97,820	60,128	37,692		97,820	60,128	37,692
Total expenditures	1,292,052	1,180,055	111,997	7,843	1,299,895	1,187,898	111,997

EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses and
Changes in Fund Balances
All Non-Expendable Trust Funds
For the year Ended December 31, 1986

	1986	1985
Operating Revenues:		
Investment income	\$129	\$151
Operating expenses	377	
	-----	-----
Net income	(248)	151
Fund Balances - January 1	2,575	2,424
	-----	-----
Fund Balances - December 31	\$2,327	\$2,575

EXHIBIT E
TOWN OF LINCOLN, NEW HAMPSHIRE
Combined Statement of Changes in Financial Position
All on-Expendable Trust Funds
For the Year Ended December 31, 1986

	1986	1985
Sources of Working Capital:		
Net income	(\$248)	\$151
	-----	-----
Elements of Net Increase (Decrease) in Working Capital:		
Cash	(\$248)	\$151
	-----	-----
Net Increase (Decrease) in Working Capital	(\$248)	\$151

See notes to financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1986

NOTE 1 - Summary of Significant Accounting Policies

The accounting policies of the Town of Lincoln, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis is used for all fiduciary funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose of the project before any amounts will be paid to the town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for service, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they become measurable and available. (See subsequent note for property tax accrual policy.)

General Fixed Assets

Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditure. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

Taxes Collected for Others

The Town collects taxes for the Lincoln-Woodstock School District and Grafton County which are remitted to them as required by law. These funds are accounted for as agency funds.

Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and expendable trust fund types financial statements reflect such transactions as transfers.

Total Columns on Combined Financial Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial position analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.

Other General Accounting Policies

Property Taxes

As prescribed by state law, the tax collector offers properties which are unpaid in the following year after taxes are due for the amount of unpaid taxes, interest and costs. The purchaser receives a priority tax lien on these properties and accrues interest at 18% per annum. If property is not redeemed within the two year redemption period, the property is deeded to the lien holder.

Property taxes levied for 1986 and prior are recorded as receivables, net of estimated uncollectibles. The net 1986 receivables collected prior to March 1, 1987 and expected to be collected in the future have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3) would make these financial statements misleading by creating an understatement of undesignated fund balance at December 31, 1986, due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 1989. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

Accrued Vacation and Sick Leave

The Town does not accrue vacation and sick leave as required by generally accepted accounting principles but provides for these expenses on a "pay as you go" basis. Amount for vested unpaid vacation and sick leave are not material to the financial statements.

NOTE 2 - Purpose of Funds and Account Groups

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - used to account for specific restricted revenues and expenditures for various purposes. The Lincoln Public Library and the Federal Revenue Sharing Fund are accounted for as Special Revenue Funds.

Capital Projects Funds - are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Water System Expansion Fund, Sewer Tap Fee Fund, Fire Station Fund, Fire Truck Fund, Mansion Hill Water Tank Fund and Sewer Lift Station Fund are accounted for as a Capital Projects Funds.

Debt Service Fund - used to account for assets restricted by Article I of the April 20, 1982 Special Town Meeting to service debt.

B. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by the Town in a fiduciary capacity for various purposes and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Non-expendable funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds (Capital Reserve Funds) are recorded as governmental fund types.

Note 3 - Budget

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary.

Note 4 - Changes in Long-Term Debt:

The following is a summary of debt transactions of the Town for the year ended December 31, 1986.

Debt Payable-January 1, 1986	\$510,000
Debt Issued	573,000
Debt Retired	(75,000)
Debt Payable-December 31, 1986	\$1,008,000

Debt Payable at December 31, 1986 consists of the following issues:

General Obligation Debt:

\$200,000 - 1983 Water Serial Notes due in annual installments of \$15,000 through July 15, 1993 and \$10,000 through July 15, 1998; interest at 6.2% to 9.7%	\$155,000
\$600,000 - 1967 Sewer Serial Bonds due in annual installments of \$30,000 through April 1, 1987; interest at 3.5%	30,000
\$200,000 - 1968 Sewer Serial Bonds due in annual installments of \$10,000 through April 1, 1988; interest at 4.4%	20,000
\$250,000 - 1985 Water Project Bonds due in annual installments of \$20,000 through February 15, 1990 and \$15,000 through February 15, 2000; interest at 8.12% to 9.00%	230,000
\$573,000 - 1986 Capital Improvements Bond due in annual installments of \$98,000 on July 15, 1987 decreasing annually to \$25,000 on July 15, 1996; interest at 5.6% to 7.86%.	573,000
	\$1,008,000

The annual requirements to amortize all debt outstanding as of December 31, 1986, including interest of \$386,076, are as follows:

Year Ended December 31,	General Obligation Debt Payable
1987	\$ 247,780
1988	198,466
1989	179,865
1990	165,911
1991	152,214
1992 - 1996	356,740
1997 - 2000	<u>93,099</u>
	\$1,394,076

General Obligation Bonds are direct obligations of the Town, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within the Town.

Long-term debt authorized and unissued at December 31, 1986 is detailed as follows:

Purpose	Amount
Sewer (1979)	\$ 70,000
Water Tank (1986)	<u>870,000</u>
	\$940,000

The State of New Hampshire annually reimburses the Town for a portion of its Sewer related debt service. During 1986 these contributions by the State totaled \$26,276.

Note 5 - Interfund Receivables/Payables

Interfund receivables/payables at December 31, 1986 were:

Fund	Interfund Receivables	Interfund Payables
General	\$103,501	\$201,957
Special Revenue		843
Capital Projects		46,896
Expendable Trust		14,585
Property Tax Fund	201,957	41,177
	<u>\$305,458</u>	<u>\$305,458</u>

Note 6 - Non-Expendable Trust Funds

The principal of all non-expendable trust funds is restricted by law or specific terms of individual bequests, in that only income earned may be expended. Principal and income balances at December 31, 1986 are:

Fund	Principal	Income	Total
Cemeteries	\$ 2,275	\$ 52	\$ 2,327

Note 7 - Designated For Future Years' Expenditures

General Fund:

Following are continuing appropriations from current and prior years at December 31, 1986:

Municipal Water System:

Articles 35 - 1977 & 40 - 1976	\$ 21,760
Highway Block Grant: Article 21 - 1984	8,639
Water Line Relocation: Article 34 - 1985	3,000
Ash Site Testing Plan: Article 12 - 1986	29,804
Corrosion Control: Article 32 - 1986	17,000
	\$ 80,203

Expendable Trust Funds:

Expendable Trust Funds balances designated for subsequent years' expenditures are Capital Reserve Funds as follows:

Revaluation of Town Property	\$ 33,626
Incinerator	26,634
Loon Mountain Bridge	63,923
	\$124,183

Note 8 - Pension Plan

The Town participates in the New Hampshire Retirement System, which is a multi-employer defined benefit pension plan. The system covers full-time permanent police officers and requires that both employees and the Town contribute to the plan and provides retirement, disability and death benefits. Employees are eligible for normal retirement after reaching age fifty-five, provided they have accumulated ten years of creditable service. The town's contribution for the year ended December 31, 1986 was \$9,466.

As of December 31, 1986, the unfunded accrued liability is not material. Actuarially determined vested and non-vested benefits have not been calculated for the plan.

Note 9 - Subsequent Events

\$425,000, 4.25% Tax Anticipation Notes were retired on their January 15, 1987 due date.

The March 11, 1987 Town Meeting authorized the following additions to general obligation debt:

Water - Pollard Road	\$ 190,000
Incinerator	275,000
Sewage Treatment Plant	1,300,000
	\$1,765,000

The March 11, 1987 Town Meeting appropriated \$100,000 from the Debt Service Fund for Water Treatment Plant design and rescinded action of the 1982 Special Town Meeting requiring Water Tap Fee Revenue be placed in the Debt Service Fund.

SCHEDULE 1
TOWN OF LINCOLN
Combining Balance Sheet
All Special Revenue Funds
December 31, 1986

	Federal Revenue Sharing Fund	Lincoln Public Library Fund	Combining Total
Assets			
Cash and Equivalents	\$ 36,840	\$ 17	\$ 36,857
Total Assets	\$ 36,840	\$ 17	\$ 36,857
Liabilities and Fund Balances			
Liabilities:			
Due to other funds	\$ 843		\$ 843
Total Liabilities	\$ 843		\$ 843
Fund Balances:			
Unreserved	\$ 35,997	\$ 17	\$36,014
Total Fund Balances	\$ 35,997	\$ 17	\$ 36,014
Total Liab. and Fund Bal.	\$36,840	\$ 17	\$36,857

SCHEDULE 2
TOWN OF LINCOLN
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1986

	Federal Revenue Sharing Fund	Lincoln Public Library Fund	Combining Total
Revenues:			
Intergovernmental Revenues	\$12,972		\$12,972
Miscellaneous Revenues	1,802	\$ 369	2,171
Total Revenues	14,774	369	15,143
Expenditures:			
Current:			
Culture and Recreation		7,843	7,843
Total Expenditures		7,843	7,843
Excess of Revenues Over (Under Expenditures)	14,774	(7,474)	7,300
Other Financing Sources (Uses):			
Operating transfers in		7,473	7,473
Operating transfer out	(25,000)		(25,000)
Total Other Financing Sources (Uses)	(25,000)	7,473	(17,527)
Excess of Revenues and Other Sources*Over (Under) Expenditures and Other Uses	(10,226)	(1)	(10,227)
Fund Balances - Jan. 1, 1986	46,223	18	46,241
Fund Balances - Dec. 31, 1986	\$35,997	\$ 17	\$36,014

SCHEDULE 3
TOWN OF LINCOLN
Combining Balance Sheet - All Capital Projects Funds
For the Year Ended December 31, 1986

	Sewer Tap Fee Fund	Water System Improvement Fund	Fire Station Fund	Fire Truck Fund	Mansion Hill Water Tank Fund	Sewer Lift Station Fund	Combining Fund
ASSETS							
Cash and equivalents	\$288,348	\$4,808	\$257,343	\$81,304		\$143,834	\$775,637
Total Assets	\$288,348	\$4,808	\$257,343	\$81,304		\$143,834	\$775,637

LIABILITIES AND FUND BALANCES

Liabilities							
Deposits-retainage payable		\$4,243	\$821	\$444	\$28,046	\$444	\$4,243
Due to other funds	\$17,141						46,896
Total Liabilities	17,141	4,243	821	444	28,046	444	51,139
Fund Balances:							
Undesignated	271,207	565	256,522	80,860	(28,046)	143,390	724,498
Total Fund Balances	271,207	565	256,522	80,860	(\$28,046)	143,390	724,498
Total Liab. and Fund Bal.	\$288,348	\$4,808	\$257,343	\$81,304		\$143,834	\$775,637

SCHEDULE 4
TOWN OF LINCOLN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1986

Fund	Sewer Tap Fee Fund	Water System Improvement Fund	Fire Station Fund	Fire Truck Fund	Mansion Hill Water Tank Fund	Lift Station Fund	Sewer Combining Fund
Revenues							
Licenses and permits	\$419,950						\$419,950
Miscellaneous revenues	6,081	\$678	\$4,191	\$2,270		\$2,270	15,490
Total Revenues	426,031	678	4,191	2,270		2,270	435,440
Expenditures							
Capital outlay	154,824	21,844	21,719	70,896	\$28,046	6,366	303,695
Debt Service-fiscal charges			950	514		515	1,978
Total Expenditures	154,824	21,844	22,669	71,410	28,046	6,880	305,673
Excess of Revenues Over (under) Expenditures	271,207	(21,166)	(18,478)	(69,140)	(28,046)	(4,610)	129,767
Other Financing Sources: Proceeds of Debt			275,000	150,000		148,000	573,000
Total Other Financing Sources (Uses)			275,000	150,000		148,000	573,000

Excess of Revenues and Other
Sources over (under) Expend.
Fund Balances-January 1, 1986

Fund Balances-Dec. 31, 1986

271,207	(21,166) 21,731	256,522	80,860	(28,046)	143,390	702,767 21,731
\$271,207	\$565	\$256,522	\$80,860	(\$28,046)	\$143,390	\$724,498

SCHEDULE 5
TOWN OF LINCOLN
Combining Balance Sheet
All Trust and Agency Funds
December 31, 1986

	Expendable Trust	Non-expendable Trust	Property Tax Agency	Combining Total
Assets				
Cash and Equivalents	\$136,768	\$ 2,327		\$141,095
Taxes Receivable			\$224,542	224,542
Due from Other Funds			201,957	201,957
Total Assets	138,768	2,327	426,499	567,594
Liabilities and Fund Balances				
Liabilities:				
Due to Other Governments			385,322	385,322
Due to Other Funds	14,585		41,177	55,762
Total Liabilities	14,585		426,499	441,084
Fund Balances:				
Reserved for Endowments		2,275		2,275
Unreserved:				
Designa. for subsequent years' expenditure	124,183			124,183
Undesignated		52		52
Total Fund Balances	124,183	2,327		126,510
Total Liab. and Fund Bal.	\$138,768	\$ 2,327	\$426,499	\$567,594

SCHEDULE 6
TOWN OF LINCOLN
Schedule of Revenues and Other Financing Sources
Budget and Actual - General Fund
For The Year Ended December 31, 1986

	Budget	Actual	Variance Favorable (Unfavorable)
Taxes:			
Property Taxes	\$590,657	\$607,539	\$ 16,882
Resident Taxes	8,000	8,900	900
Yield Taxes	500		(500)
National Bank St. Taxes	30		(30)
Interest & Penalties	15,150	23,317	8,167
Payment in lieu of taxes		898	898
Total Taxes	614,337	640,654	26,317
Licenses and Permits:			
Motor Veh. Permits	90,000	122,848	32,848
Dog Licenses	250	224	(26)
Business Licenses	10	177	167
Town clerk fees	1,750	1,456	(294)
Total Lic. & Permits	92,010	124,705	32,695
Intergovernmental Revenues:			
State Shared Rev.	135,430	135,430	
Highway Block Grant	12,391	12,391	
Railroad Tax	3	3	
St. & Fed. For. Ld.	41,027	19,296	(21,731)
State Aid Water Poll.	26,276	26,276	
Road Toll Refund	1,500	1,000	(500)
Unemployment dividend	1,000	1,601	601
Tot. Intergov't Rev.	217,627	195,997	(21,630)

Charges For Service:**59**

National Forest Patrol	9,325	9,500	175
Income from Depts.	73,500	65,003	(8,497)
Cemetery Lots	400	75	(325)
Police Department	800	1,015	215
District Court Rent	2,800	3,000	200

Tot. Chgs, for Serv.	86,825	78,593	(8,232)
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Miscellaneous Revenues:

Interest	25,000	22,167	(2,833)
Solid Waste Pit	450	200	(250)
Trust Fund Income	260	300	40
Ash pit site testing		12,098	12,098
Insurance Refunds		4,261	4,261
Sale of town property		952	952
Miscellaneous		1,659	1,659

Total Misc. Revs.	25,710	41,637	15,927
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Total Revenues	1,036,509	1,081,586	45,077
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Other Financing Sources:

Operating Trans. In:			
Equipment Capital			
reserve fund	7,700	7,992	292
Revenue Sharing fund	25,000	25,000	
Debt Service Fund	63,686	63,686	

Total Other Fin. Scs.	96,386	96,678	292
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Total Revenues & Other Fin. Sources	1,132,895	\$1,178,264	\$ 45,369
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SCHEDULE 7
TOWN OF LINCOLN
Schedule of Expenditures and Other Financing Uses
Budget and Actual - General Fund
For The Year Ended December 31, 1986

	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:			
Current:			
General Government			
Town Officers' Sal.	\$ 7,500	\$ 7,465	\$ 35
Town Officers' Exp.	68,320	68,368	(48)
Election & Regist.	1,120	1,125	(5)
Cemeteries	4,850	2,369	2,481
Gen. Gov't. Bldgs.	23,775	21,180	2,595
Planning & Zoning	10,440	10,202	238
Legal Expenses	2,500	3,205	(705)
Adv. & Reg. Assoc.	3,559	3,559	
FICA & Retirement	30,500	29,377	1,123
Insurance	107,700	118,656	(10,956)
Unemp. Comp.	2,300	2,435	(135)
Overlay	20,136	8,328	11,808
Contingency	3,000	2,611	389
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Total Gen. Gov't.	285,700	278,880	6,820
Public Safety:			
Police Department	164,429	156,574	7,855
Fire Department	15,608	12,630	2,978
Civil Defense	1,837	1,904	(67)
Forest Ser. (Kank) Patrol	9,325	4,594	4,731
Communications Ctr.	56,318	56,459	(141)
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Total Public Safety	247,517	232,161	15,356

Highways and Streets:

Town Maintenance	94,677	100,584	(5,907)
Street Lights	28,800	27,024	1,776
Highway Block Grant	12,391	5,727	6,664

Total High. & Sts.	135,868	133,335	2,533
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Health and Welfare:

Health Department	13,956	13,956	
Animal Control	1,300	1,302	(2)
General Assistance	8,500	4,228	4,272
Old Age Assistance		570	(570)

Total Health & Wel.	23,756	20,056	3,700
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Sanitation:

Incinerator	82,332	90,339	(8,007)
Sewer Department	49,512	55,172	(5,660)
Water Department	67,297	43,627	23,670

Total Sanitation	199,141	189,138	10,003
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Culture and Recreation:

Library	5,597	6,094	(497)
Recreation	31,303	31,946	(643)
Patriotic Purposes	850	850	

Tot. Cult. & Rec.	37,750	38,890	(1,140)
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Capital Outlay:

Maintenance pickup	6,500	6,806	(306)
State shed water line	6,000	4,268	1,732
Ash site plan	54,000	24,196	29,804
Police cruisers	28,000	24,276	3,724
Front end loader	46,000	46,000	
Dump truck and body	44,000	43,877	123
Word processor	3,000	3,044	(44)
Compres. & tire changer	2,000		2,000

Total Cap. Outlay	189,500	152,467	37,033
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Debt Service:

Princiapl of debt	75,000	75,000	
Int. on Long-Term	94,820	38,628	56,192
Int. on Temporary	3,000	21,500	(18,500)

Total Debt Service	172,820	135,128	37,692
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Total Expenditures	1,292,052	1,180,055	111,997
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Other Financing Uses:

Transfer to Library	7,843	7,473	370
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Total Other Fin. Uses	7,843	7,843	370
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Total Expenditures & Other Fin. Sources	\$1,299,895	\$1,187,528	\$112,367
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Births Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1987

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
May 26	Littleton, N.H.	Shayna	Michael C. Martin	Jori Kerzner
May 28	Littleton, N.H.	Riva Denise	Peter D. Spanos	Gloria Rivera
June 6	Plymouth	Nicholas James	Bryan C. Muska	Darlene A. Morin
June 28	Littleton, N.H.	Kathlyn Alyssa	Jeffrey M. Durrell	Shelley L. Bowes
July 17	Plymouth	Sarah Elizabeth	Kent L. Tower	Maureen E. Pendoley
July 26	Plymouth	Sky Nelson	Scott W. Bartlett	Sharon A. Martin
July 27	Littleton, N.H.	Holden Lawrence	Kevin R. Smrekar	Charlene L. Drake
Aug. 18	Littleton, N.H.	Samantha Mae	Jeffrey C. Perkins	Leola A. Perry
Aug. 23	Littleton, N.H.	Stephanie Ann	Stephen R. Libby	Annette G. Briggs
Oct. 14	Littleton, N.H.	Amanda Lynn	Vincent Ciarleglio	BettyAnn Tomes
Nov. 1	Littleton, N.H.	Lauren Louise	Mark A. Leclerc	Cynthia J. Goodbout

Marriages Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1987

Date of Marriage	Name and Surname of Groom and Bride	Res. of Each at Time of Marriage
January 1	Thomas J. Cahill Karen M. Romano	Milton, FL Milton, FL
February 14	Joseph C. Kwolek Patricia M. Benoit	Pawtucket, RI Pawtucket, RI
February 28	Douglas A. Winter Kerrin L. Smith	Lincoln, NH Lincoln, NH
March 14	David R. Tilley Amy E. Danz	Lincoln, NH Lincoln, NH
April 11	Marc A. Brewer Tracy L. Little	Boothbay Harbor, Maine Boothbay Harbor, Maine
May 23	Mark A. Gilman Dorinda A. Grasso	Lincoln, NH Plymouth, NH
May 9	Carl P. Verdon Sylvie M. Laliberte	Everett, MA Everett, MA
May 30	Denis E. Desmarais Judy E. Gessner	Manchester, NH Lincoln, NH
June 5	Steven K. Hersom Teri Lynn Corneau	No. Woodstock, NH No. Woodstock, NH

June 20	Michael W. Meuse Teresa A. Demase	Malden, MA Malden, MA
June 26	James M. Conn Joan D. Tetley	Lincoln, NH Lincoln, NH
July 11	Clyde Garrett Linda S. King	Lincoln, NH Dayton, Ohio
July 25	Allan S. Robbins Tammy A. Robinson	E. Wareham, MA Lincoln, NH
August 7	Arthur F. Graves Jr. Joanne S. Derusha	Spencer, MA Spencer, MA
August 15	Craig Minasian Marleen M. Dumont	Daytona Beach, FL Daytona Beach, FL
August 28	Michael R. Tracey Joyce E. Gordon	Norwell, MA Hanover, MA
August 29	Charles W. Wishart Jr. Susan M. Groom	Lincoln, NH Lincoln, NH
September 26	Thomas P. Sawyer CarolAnn M. Rondeau	Lovell, MA Lovell, MA
October 3	Jerome E. McGee Wanda L. Jeffrey	Lincoln, NH Lincoln, NH
October 10	George P. Dion Darlene M. Harper	Lincoln, NH Lincoln, NH
October 24	Timothy Alain Barrows Patricia M. Burill	Osterville, MA Osterville, MA

Marriages Con'd.

December 20

Masood Arubi
Brenda L. Marsh

Worcester, MA
Worcester, MA

December 24

Clyde O. Tewksbury Jr.
Nicole E. Eno

Lincoln, NH
Lincoln, NH

Deaths Registered in the Town of Lincoln, N.H. for the Year Ending Dec. 31, 1987

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
Jan. 16	Littleton	William H. Jeffries	William Jeffries	Carrie Jeffries
March 24	Haverhill	George T. Cote	Frank Cote	Elizabeth Lafrance
March 27	Lincoln	William R. Sweeney	James M. Sweeney	Helen R. Renwick
April 13	Franconia	Edward P. Levasseur	Martin Levasseur	N/A
April 29	Littleton	Mary F. Cail	Wallace J. Foley	Core Ames
May 23	Hanover	Howell P. Scott	Redman Scott	Unknown
May 25	Lincoln	Warren J. Plaut	Unknown	Unknown
August 18	Lincoln	Malcolm Currier	Frank A. Currier	Carrie M. Walton
Sept. 3	Littleton	Kenneth W. Chase	Warren Chase	Violet Leavitt
Sept. 19	Lincoln	Fred T. Burak	George Burak	Christine Roik
Sept. 27	Lincoln	Antone Mikolajczyk	Joseph Mikolajczyk	Katherine Orłowski
Dec. 6	Lincoln	Robert F. Chase	Warren L. Chase	Violet Leavitt

